

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
CONFERENCE COMMITTEE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE SUBSTITUTE FOR

SENATE BILL NO. 307

95TH GENERAL ASSEMBLY
2009

1446S.07T

AN ACT

To amend chapters 190, 205, 633, and 660, RSMo, by adding thereto twenty-six new sections relating to provider assessments, with an emergency clause for a certain section.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Chapters 190, 205, 633, and 660, RSMo, are amended by
2 adding thereto twenty-six new sections, to be known as sections 190.800, 190.803,
3 190.806, 190.809, 190.812, 190.815, 190.818, 190.821, 190.824, 190.827, 190.830,
4 190.833, 190.836, 190.839, 205.202, 633.402, 660.425, 660.430, 660.435, 660.440,
5 660.445, 660.450, 660.455, 660.460, 660.465, and 1, to read as follows:

**190.800. 1. Each ground ambulance service, except for any
2 ambulance service owned and operated by an entity owned and
3 operated by the state of Missouri, including but not limited to any
4 hospital owned or operated by the board of curators, as defined in
5 chapter 172, RSMo, or any department of the state, shall, in addition to
6 all other fees and taxes now required or paid, pay an ambulance service
7 reimbursement allowance tax for the privilege of engaging in the
8 business of providing ambulance services in this state.**

9 **2. For the purpose of this section, the following terms shall
10 mean:**

11 **(1) "Ambulance", the same meaning as such term is defined in
12 section 190.100;**

13 **(2) "Ambulance service", the same meaning as such term is
14 defined in section 190.100;**

15 **(3) "Engaging in the business of providing ambulance services in**
16 **this state", accepting payment for such services;**

17 **(4) "Gross receipts", all amounts received by an ambulance**
18 **service licensed under section 190.109 for its own account from the**
19 **provision of all emergency services, as defined in section 190.100, to the**
20 **public in the state of Missouri, but shall not include revenue from taxes**
21 **collected under law, grants, subsidies received from governmental**
22 **agencies, or the value of charity care.**

190.803. 1. Each ambulance service's reimbursement allowance
2 **shall be based on its gross receipts using a formula established by the**
3 **department of social services by rule. The determination of tax due**
4 **shall be the monthly gross receipts reported to the department of social**
5 **services multiplied by the tax rate established by rule by the**
6 **department of social services. Such tax rate may be a graduated rate**
7 **based on gross receipts and shall not exceed a rate of six percent per**
8 **annum of gross receipts.**

9 **2. Notwithstanding any other provision of law to the contrary,**
10 **any action respecting the validity of the rules promulgated under this**
11 **section or section 190.815 or 190.833 shall be filed in the circuit court**
12 **of Cole County. The circuit court of Cole County shall hear the matter**
13 **as the court of original jurisdiction.**

190.806. Each ambulance service shall keep such records as may
2 **be necessary to determine the amount of its reimbursement**
3 **allowance. On or before the first day of October of each year, every**
4 **ambulance service shall submit to the department of social services a**
5 **statement that accurately reflects such information as is necessary to**
6 **determine such ambulance service's reimbursement allowance**
7 **tax. Each licensed ambulance service shall report gross receipts to the**
8 **department of social services. The information obtained by the**
9 **department of social services shall be confidential.**

190.809. 1. The director of the department of social services shall
2 **make a determination as to the amount of ambulance service**
3 **reimbursement allowance tax due from each ambulance service.**

4 **2. The director of the department of social services shall notify**
5 **each ambulance service of the annual amount of its reimbursement**
6 **allowance tax on or before the first day of October each year. Such**
7 **amount may be paid in monthly increments over the balance of the**

8 reimbursement allowance tax period, as set forth in subsection 1 of
9 section 190.821.

10 3. The department of social services is authorized to offset the
11 federal reimbursement allowance tax owed by an ambulance service
12 against any MO HealthNet payment due such ambulance service, if the
13 ambulance service requests such an offset. The amounts to be offset
14 shall result, so far as practicable, in withholding from the ambulance
15 service an amount substantially equivalent to the assessment to be due
16 from the ambulance service. The office of administration and state
17 treasurer are authorized to make any fund transfers necessary to
18 execute the offset.

19 4. The department of social services may adjust the tax rate
20 quarterly on a prospective basis. The department of social services
21 may adjust more frequently for individual ambulance services if there
22 is a substantial and statistically significant change in their service
23 provider characteristics. The department of social services may define
24 such adjustment criteria by rule.

190.812. 1. Each ambulance service reimbursement allowance tax
2 determination shall be final after receipt of written notice from the
3 department of social services, unless the ambulance service files a
4 protest with the director of the department of social services setting
5 forth the grounds on which the protest is based, within thirty days
6 from the date of receipt of written notice from the department of social
7 services to the ambulance service.

8 2. If a timely protest is filed, the director of the department of
9 social services shall reconsider the determination and, if the ambulance
10 service has so requested, the director or the director's designee shall
11 grant the ambulance service a hearing to be held within forty-five days
12 after the protest is filed, unless extended by agreement between the
13 ambulance service and the director. The director shall issue a final
14 decision within forty-five days of the completion of the hearing. After
15 reconsideration of the reimbursement allowance determination and a
16 final decision by the director of the department of social services, an
17 ambulance service's appeal of the director's final decision shall be to
18 the administrative hearing commission in accordance with section
19 208.156, RSMo, and section 621.055, RSMo.

190.815. The director of the department of social services shall

2 prescribe by rule the form and content of any document required to be
3 filed under sections 190.800 to 190.836. No later than November 30,
4 2009, the department of social services shall promulgate rules to
5 implement the provisions of sections 190.830 to 190.836.

190.818. 1. The ambulance service reimbursement allowance tax
2 owed or, if an offset has been requested, the balance, if any, after such
3 offset shall be remitted by the ambulance service to the department of
4 social services. The remittance shall be made payable to the director
5 of the department of revenue. The amount remitted shall be deposited
6 in the state treasury to the credit of the "Ambulance Service
7 Reimbursement Allowance Fund", which is hereby created for the sole
8 purpose of providing payments to ambulance services. All investment
9 earnings of the ambulance service reimbursement allowance fund shall
10 be credited to the ambulance service reimbursement allowance
11 fund. The unexpended balance in the ambulance service
12 reimbursement allowance fund at the end of the biennium is exempt
13 from the provisions of section 33.080, RSMo. The unexpended balance
14 shall not revert to the general revenue fund, but shall accumulate in
15 the ambulance service reimbursement allowance fund from year to
16 year.

17 2. An offset as authorized by this section or a payment to the
18 ambulance service reimbursement allowance fund shall be accepted as
19 payment of the ambulance service's obligation imposed by section
20 190.800.

21 3. The state treasurer shall maintain records that show the
22 amount of money in the ambulance service reimbursement allowance
23 fund at any time and the amount of any investment earnings on that
24 amount. The department of social services shall disclose such
25 information to any interested party upon written request.

190.821. 1. An ambulance service reimbursement allowance tax
2 period as provided in sections 190.800 to 190.836 shall be from the first
3 day of October to the thirtieth day of September. The department shall
4 notify each ambulance service with a balance due on the thirtieth day
5 of September of each year the amount of such balance due. If any
6 ambulance service fails to pay its ambulance service reimbursement
7 allowance tax within thirty days of such notice, the reimbursement
8 allowance shall be delinquent. The reimbursement allowance tax may

9 remain unpaid during an appeal as provided in section 190.812.

10 2. Except as otherwise provided in this section, if any
11 reimbursement allowance tax imposed under section 190.800 is unpaid
12 and delinquent, the department of social services may proceed to
13 enforce the state's lien against the property of the ambulance service
14 and to compel the payment of such reimbursement allowance tax in the
15 circuit court having jurisdiction in the county where the ambulance
16 service is located. In addition, the director of the department of social
17 services or the director's designee may cancel or refuse to issue,
18 extend, or reinstate a MO HealthNet participation agreement to any
19 ambulance service which fails to pay such delinquent reimbursement
20 allowance tax required by section 190.800 unless under appeal as
21 allowed in section 190.812.

22 3. Except as otherwise provided in this section, failure to pay a
23 delinquent reimbursement allowance tax imposed under section 190.800
24 shall be grounds for denial, suspension, or revocation of a license
25 granted under this chapter. The director of the department of social
26 services may notify the department of health and senior services to
27 deny, suspend, or revoke the license of any ambulance service which
28 fails to pay a delinquent reimbursement allowance tax unless under
29 appeal as provided in section 190.812.

190.824. Nothing in sections 190.800 to 190.836 shall be deemed
2 to affect or in any way limit the tax-exempt or nonprofit status of any
3 ambulance service granted by state or federal law.

190.827. The department of social services shall make payments
2 to those ambulance services that have a valid MO HealthNet
3 participation agreement with the department. The ambulance service
4 reimbursement allowance shall not be used to supplant, and shall be in
5 addition to, general revenue payments to ambulance services.

190.830. The requirements of sections 190.800 to 190.830 shall
2 apply only so long as the revenues generated under section 190.800 are
3 eligible for federal financial participation as provided in sections
4 190.800 to 190.836 and payments are made under section 190.800. For
5 the purpose of this section, "federal financial participation" means the
6 federal government's share of Missouri's expenditures under the MO
7 HealthNet program. Notwithstanding any other provision of this
8 section to the contrary, in the event federal financial participation is

9 either denied, discontinued, reduced in excess of five percent per year,
10 or no longer available for the revenues generated under section
11 190.800, the director of the department of social services shall cause
12 disbursement of all moneys held in the ambulance service
13 reimbursement allowance fund to be made to all ambulance services in
14 accordance with rules promulgated by the department of social
15 services, along with a full accounting of such disbursements, within
16 forty-five days of receipt of notice thereof by the department of social
17 services.

190.833. The ambulance service reimbursement allowance tax
2 provided in section 190.800 shall not be imposed prior to the effective
3 date of rules promulgated by the department of social services, but in
4 no event prior to October 1, 2009.

190.836. No rules implementing sections 190.800 to 190.836 may
2 be filed with the secretary of state without first being provided to
3 interested parties registered on a list of such parties to be maintained
4 by the director of the department of social services. Rules shall be
5 provided to all interested parties seventy-two hours prior to being filed
6 with the secretary of state. Any rule or portion of a rule, as that term
7 is defined in section 536.010, RSMo, that is created under the authority
8 delegated in sections 190.800 to 190.836 shall become effective only if
9 it complies with and is subject to all of the provisions of chapter 536,
10 RSMo, and, if applicable, section 536.028, RSMo. Sections 190.800 to
11 190.836 and chapter 536, RSMo, are nonseverable and if any of the
12 powers vested with the general assembly pursuant to chapter 536,
13 RSMo, to review, to delay the effective date, or to disapprove and annul
14 a rule are subsequently held unconstitutional, then the grant of
15 rulemaking authority and any rule proposed or adopted after August
16 28, 2009, shall be invalid and void.

190.839. Sections 190.800 to 190.839 shall expire on September 30,
2 2011.

205.202. 1. The governing body of any hospital district
2 established under sections 205.160 to 205.379 in any county of the third
3 classification without a township form of government and with more
4 than thirteen thousand five hundred but fewer than thirteen thousand
5 six hundred inhabitants may, by resolution, abolish the property tax
6 levied in such district under this chapter and impose a sales tax on all

7 retail sales made within the district which are subject to sales tax
8 under chapter 144, RSMo. The tax authorized in this section shall be
9 not more than one percent, and shall be imposed solely for the purpose
10 of funding the hospital district. The tax authorized in this section shall
11 be in addition to all other sales taxes imposed by law, and shall be
12 stated separately from all other charges and taxes.

13 2. No such resolution adopted under this section shall become
14 effective unless the governing body of the hospital district submits to
15 the voters residing within the district at a state general, primary, or
16 special election a proposal to authorize the governing body of the
17 district to impose a tax under this section. If a majority of the votes
18 cast on the question by the qualified voters voting thereon are in favor
19 of the question, then the tax shall become effective on the first day of
20 the second calendar quarter after the director of revenue receives
21 notification of adoption of the local sales tax. If a majority of the votes
22 cast on the question by the qualified voters voting thereon are opposed
23 to the question, then the tax shall not become effective unless and until
24 the question is resubmitted under this section to the qualified voters
25 and such question is approved by a majority of the qualified voters
26 voting on the question.

27 3. All revenue collected under this section by the director of the
28 department of revenue on behalf of the hospital district, except for one
29 percent for the cost of collection which shall be deposited in the state's
30 general revenue fund, shall be deposited in a special trust fund, which
31 is hereby created and shall be known as the "Hospital District Sales Tax
32 Fund", and shall be used solely for the designated purposes. Moneys in
33 the fund shall not be deemed to be state funds, and shall not be
34 commingled with any funds of the state. The director may make
35 refunds from the amounts in the fund and credited to the district for
36 erroneous payments and overpayments made, and may redeem
37 dishonored checks and drafts deposited to the credit of such
38 district. Any funds in the special fund which are not needed for
39 current expenditures shall be invested in the same manner as other
40 funds are invested. Any interest and moneys earned on such
41 investments shall be credited to the fund.

42 4. The governing body of any hospital district that has adopted
43 the sales tax authorized in this section may submit the question of

44 repeal of the tax to the voters on any date available for elections for
45 the district. If a majority of the votes cast on the question by the
46 qualified voters voting thereon are in favor of the repeal, that repeal
47 shall become effective on December thirty-first of the calendar year in
48 which such repeal was approved. If a majority of the votes cast on the
49 question by the qualified voters voting thereon are opposed to the
50 repeal, then the sales tax authorized in this section shall remain
51 effective until the question is resubmitted under this section to the
52 qualified voters and the repeal is approved by a majority of the
53 qualified voters voting on the question.

54 5. Whenever the governing body of any hospital district that has
55 adopted the sales tax authorized in this section receives a petition,
56 signed by a number of registered voters of the district equal to at least
57 ten percent of the number of registered voters of the district voting in
58 the last gubernatorial election, calling for an election to repeal the
59 sales tax imposed under this section, the governing body shall submit
60 to the voters of the district a proposal to repeal the tax. If a majority
61 of the votes cast on the question by the qualified voters voting thereon
62 are in favor of the repeal, the repeal shall become effective on
63 December thirty-first of the calendar year in which such repeal was
64 approved. If a majority of the votes cast on the question by the
65 qualified voters voting thereon are opposed to the repeal, then the sales
66 tax authorized in this section shall remain effective until the question
67 is resubmitted under this section to the qualified voters and the repeal
68 is approved by a majority of the qualified voters voting on the question.

69 6. If the tax is repealed or terminated by any means, all funds
70 remaining in the special trust fund shall continue to be used solely for
71 the designated purposes, and the hospital district shall notify the
72 director of the department of revenue of the action at least ninety days
73 before the effective date of the repeal and the director may order
74 retention in the trust fund, for a period of one year, of two percent of
75 the amount collected after receipt of such notice to cover possible
76 refunds or overpayment of the tax and to redeem dishonored checks
77 and drafts deposited to the credit of such accounts. After one year has
78 elapsed after the effective date of abolition of the tax in such district,
79 the director shall remit the balance in the account to the district and
80 close the account of that district. The director shall notify each district

81 of each instance of any amount refunded or any check redeemed from
82 receipts due the district.

633.402. 1. For purposes of this section, the following terms
2 mean:

3 (1) "Certification fee", a fee to be paid by providers of health
4 benefit services, which in the aggregate for all providers shall not
5 exceed the overall cost of the department of mental health's operation
6 of its certification programs for residential habilitation, individualized
7 supported living, and day habilitation services provided to
8 developmentally disabled individuals;

9 (2) "Home and community-based waiver services for persons with
10 developmental disabilities", a department of mental health program
11 which admits persons who are developmentally disabled for residential
12 habilitation, individualized supported living, or day habilitation
13 services under chapter 630, RSMo;

14 (3) "Provider of health benefit services", publicly and privately
15 operated programs providing residential habilitation, individualized
16 supported living, or day habilitation services to developmentally
17 disabled individuals that have been certified to meet department of
18 mental health certification standards.

19 2. Beginning July 1, 2009, each provider of health benefit
20 services accepting payment shall pay a certification fee.

21 3. Each provider's fee shall be based on a formula set forth in
22 rules and regulations promulgated by the department of mental health.

23 4. The fee imposed under this section shall be determined based
24 on the reasonable costs incurred by the department of mental health in
25 its programs of certification of providers of health benefit
26 services. Imposition of the fee shall be contingent upon receipt of all
27 necessary federal approvals under federal law and regulation to assure
28 that the collection of the fee will not adversely affect the receipt of
29 federal financial participation in medical assistance under Title XIX of
30 the federal Social Security Act.

31 5. Fees shall be determined annually and prorated monthly by
32 the director of the department of mental health or his or her designee
33 and shall be made payable to the director of the department of revenue.

34 6. In the alternative, a provider may direct that the director of
35 the department of social services offset, from the amount of any

36 payment to be made by the state to the provider, the amount of the fee
37 payment owed for any month.

38 7. Fee payments shall be deposited in the state treasury to the
39 credit of the "Home and Community-Based Developmental Disabilities
40 Waiver Reimbursement Allowance Fund", which is hereby created in
41 the state treasury. All investment earnings of this fund shall be
42 credited to the fund. The state treasurer shall be custodian and may
43 approve disbursement. Notwithstanding the provisions of section
44 33.080, RSMo, to the contrary, any unexpended balance in the home and
45 community-based developmental disabilities waiver reimbursement
46 allowance fund at the end of the biennium shall not revert to the
47 general revenue fund but shall accumulate from year to year. The state
48 treasurer shall maintain records that show the amount of money in the
49 fund at any time and the amount of any investment earnings on that
50 amount.

51 8. Every provider of residential habilitation, individualized
52 supported living, and day habilitation services to developmentally
53 disabled individuals, shall submit annually an acknowledgment of
54 certification for the purpose of paying its certification fee. The report
55 shall be in such form as may be prescribed by rule by the director of
56 the department of mental health.

57 9. The director of the department of mental health shall
58 prescribe by rule the form and content of any document required to be
59 filed under the provisions of this section.

60 10. Upon receipt of notification from the director of the
61 department of mental health of a provider's delinquency in paying fees
62 required under this section, the director of the department of social
63 services shall withhold, and shall remit to the director of the
64 department of revenue, the fee amount estimated by the director of the
65 department of mental health from any payment to be made by the state
66 to the provider.

67 11. In the event a provider objects to the estimate described in
68 subsection 10 of this section, or any other decision of the department
69 of mental health related to this section, the provider of services may
70 request a hearing. If a hearing is requested, the director of the
71 department of mental health shall provide the provider of services an
72 opportunity to be heard and to present evidence bearing on the amount

73 due for an assessment or other issue related to this section within
74 thirty days after collection of an amount due or receipt of a request for
75 a hearing, whichever is later. The director of the department of mental
76 health shall issue a final decision within forty-five days of the
77 completion of the hearing. After reconsideration of the fee
78 determination and a final decision by the director of the department of
79 mental health, a residential habilitation, individualized supported
80 living, and day habilitation services to developmentally disabled
81 individuals provider's appeal of the director of the department of
82 mental health's final decision shall be to the administrative hearing
83 commission in accordance with section 208.156, RSMo, and section
84 621.055, RSMo.

85 12. Notwithstanding any other provision of law to the contrary,
86 appeals regarding this assessment shall be to the circuit court of Cole
87 County or the circuit court in the county in which the provider is
88 located. The circuit court shall hear the matter as the court of original
89 jurisdiction.

90 13. Nothing in this section shall be deemed to affect or in any
91 way limit the tax-exempt or nonprofit status of any provider of
92 residential habilitation, individualized supported living, and day
93 habilitation services to developmentally disabled individuals, granted
94 by state law.

95 14. The director of the department of mental health shall
96 promulgate rules and regulations to implement this section. Any rule
97 or portion of a rule, as that term is defined in section 536.010, RSMo,
98 that is created under the authority delegated in this section shall
99 become effective only if it complies with and is subject to all of the
100 provisions of chapter 536, RSMo, and, if applicable, section 536.028,
101 RSMo. This section and chapter 536, RSMo, are nonseverable and if any
102 of the powers vested with the general assembly pursuant to chapter
103 536, RSMo, to review, to delay the effective date, or to disapprove and
104 annul a rule are subsequently held unconstitutional, then the grant of
105 rulemaking authority and any rule proposed or adopted after August
106 28, 2009, shall be invalid and void.

107 15. The provisions of this section shall expire on September 30,
108 2011.

660.425. 1. In addition to all other fees and taxes required or

2 paid, a tax is hereby imposed upon in-home services providers for the
3 privilege of providing in-home services under chapter 208, RSMo. The
4 tax is imposed upon payments received by an in-home services provider
5 for the provision of in-home services under chapter 208, RSMo.

6 2. For purposes of sections 660.425 to 660.465, the following terms
7 shall mean:

8 (1) "Engaging in the business of providing in-home services", all
9 payments received by an in-home services provider for the provision
10 of in-home services under chapter 208, RSMo;

11 (2) "In-home services", homemaker services, personal care
12 services, chore services, respite services, consumer-directed services,
13 and services, when provided in the individual's home and under a plan
14 of care created by a physician, necessary to keep children out of
15 hospitals. In-home services shall not include home health services as
16 defined by federal and state law;

17 (3) "In-home services provider", any provider or vendor, as
18 defined in section 208.900, RSMo, of compensated in-home services
19 under chapter 208, RSMo, and under a provider agreement or
20 contracted with the department of social services or the department of
21 health and senior services.

660.430. 1. Each in-home services provider in this state
2 providing in-home services under chapter 208, RSMo, shall, in addition
3 to all other fees and taxes now required or paid, pay an in-home
4 services gross receipts tax, not to exceed six and one-half percent of
5 gross receipts, for the privilege of engaging in the business of providing
6 in-home services in this state.

7 2. Each in-home services provider's tax shall be based on a
8 formula set forth in rules promulgated by the department of social
9 services. Any rule or portion of a rule, as that term is defined in
10 section 536.010, RSMo, that is created under the authority delegated in
11 this section shall become effective only if it complies with and is
12 subject to all of the provisions of chapter 536, RSMo, and, if applicable,
13 section 536.028, RSMo. This section and chapter 536, RSMo, are
14 nonseverable and if any of the powers vested with the general assembly
15 pursuant to chapter 536, RSMo, to review, to delay the effective date or
16 to disapprove and annul a rule are subsequently held unconstitutional,
17 then the grant of rulemaking authority and any rule proposed or

18 adopted after August 28, 2009, shall be invalid and void.

19 3. The director of the department of social services or the
20 director's designee may prescribe the form and contents of any forms
21 or other documents required by sections 660.425 to 660.465.

22 4. Notwithstanding any other provision of law to the contrary,
23 appeals regarding the promulgation of rules under this section shall be
24 made to the circuit court of Cole County. The circuit court of Cole
25 County shall hear the matter as the court of original jurisdiction.

660.435. 1. For purposes of assessing the tax under sections
2 660.425 to 660.465, the department of health and senior services shall
3 make available to the department of social services a list of all
4 providers and vendors under this section.

5 2. Each in-home services provider subject to sections 660.425 to
6 660.465 shall keep such records as may be necessary to determine the
7 total payments received for the provision of in-home services under
8 chapter 208, RSMo, by the in-home services provider. Every in-home
9 services provider shall submit to the department of social services a
10 statement that accurately reflects such information as is necessary to
11 determine such in-home services provider's tax due.

12 3. The director of the department of social services may
13 prescribe the form and contents of any forms or other documents
14 required by this section.

15 4. Each in-home services provider shall report the total payments
16 received for the provision of in-home services under chapter 208, RSMo,
17 to the department of social services.

660.440. 1. The tax imposed by sections 660.425 to 660.465 shall
2 become effective upon authorization by the federal Centers for
3 Medicare & Medicaid Services for a gross receipts tax for in-home
4 services.

5 2. If the federal Centers for Medicare & Medicaid Services
6 determines that their authorization is not necessary for the tax
7 imposed under sections 660.425 to 660.465, the tax shall become
8 effective sixty days after the date of such determination.

660.445. 1. The determination of the amount of tax due shall be
2 the total amount of payments reported to the department multiplied by
3 the tax rate established by rule by the department of social services.

4 2. The department of social services shall notify each in-home

5 services provider of the amount of tax due. Such amount may be paid
6 in increments over the balance of the assessment period.

7 3. The department of social services may adjust the tax due
8 quarterly on a prospective basis. The department of social services
9 may adjust the tax due more frequently for individual providers if
10 there is a substantial and statistically significant change in the in-home
11 services provided or in the payments received for such services
12 provided under chapter 208, RSMo. The department of social services
13 may define such adjustment criteria by rule.

660.450. The director of the department of social services may
2 offset the tax owed by an in-home services provider against any
3 Missouri Medicaid payment due such in-home services provider, if the
4 in-home services provider requests such an offset. The amounts to be
5 offset shall result, so far as practicable, in withholding from the in-
6 home services provider an amount substantially equal to the
7 assessment due from the in-home services provider. The office of
8 administration and the state treasurer may make any fund transfers
9 necessary to execute the offset.

660.455. 1. The in-home services tax owed or, if an offset has
2 been made, the balance after such offset, if any, shall be remitted by the
3 in-home services provider to the department of social services. The
4 remittance shall be made payable to the director of the department of
5 social services and shall be deposited in the state treasury to the credit
6 of the "In-home Services Gross Receipts Tax Fund" which is hereby
7 created to provide payments for in-home services provided under
8 chapter 208, RSMo. All investment earnings of the fund shall be
9 credited to the fund.

10 2. An offset authorized by section 660.450 or a payment to the in-
11 home services gross receipts tax fund shall be accepted as payment of
12 the obligation set forth in section 660.425.

13 3. The state treasurer shall maintain records showing the
14 amount of money in the in-home services gross receipts tax fund at any
15 time and the amount of investment earnings on such amount.

16 4. Notwithstanding the provisions of section 33.080, RSMo, to the
17 contrary, any unexpended balance in the in-home services gross
18 receipts tax fund at the end of the biennium shall not revert to the
19 credit of the general revenue fund.

660.460. 1. The department of social services shall notify each in-home services provider with a tax due of more than ninety days of the amount of such balance. If any in-home services provider fails to pay its in-home services tax within thirty days of such notice, the in-home services tax shall be delinquent.

2. If any tax imposed under sections 660.425 to 660.465 is unpaid and delinquent, the department of social services may proceed to enforce the state's lien against the property of the in-home services provider and compel the payment of such assessment in the circuit court having jurisdiction in the county where the in-home services provider is located. In addition, the department of social services may cancel or refuse to issue, extend, or reinstate a Medicaid provider agreement to any in-home services provider that fails to pay the tax imposed by section 660.425.

3. Failure to pay the tax imposed under section 660.425 shall be grounds for failure to renew a provider agreement for services under chapter 208, RSMo, or failure to renew a provider contract. The department of social services may revoke the provider agreement of any in-home services provider that fails to pay such tax, or notify the department of health and senior services to revoke the provider contract.

660.465. 1. The in-home services tax required by sections 660.425 to 660.465 shall expire:

(1) Ninety days after any one or more of the following conditions are met:

(a) The aggregate in-home services fee as appropriated by the general assembly paid to in-home services providers for in-home services provided under chapter 208, RSMo, is less than the fiscal year 2010 in-home services fees reimbursement amount; or

(b) The formula used to calculate the reimbursement as appropriated by the general assembly for in-home services provided is changed resulting in lower reimbursement to in-home services providers in the aggregate than provided in fiscal year 2010; or

(2) September 1, 2011. The director of the department of social services shall notify the revisor of statutes of the expiration date as provided in this subsection.

2. Sections 660.425 to 660.465 shall expire on September 1, 2011.

**Section 1. Reimbursement for ambulance services provided
2 under chapter 208, RSMo, shall be made based on mileage calculations
3 from the point of pick up to the destination.**

Section B. Because of the need to preserve state revenue and promote
2 safety and quality in mental health community programs, the enactment of
3 section 633.402 of section A of this act is deemed necessary for the immediate
4 preservation of the public health, welfare, peace and safety, and is hereby
5 declared to be an emergency act within the meaning of the constitution, and the
6 enactment of section 633.402 of section A of this act shall be in full force and
7 effect upon its passage and approval.

Unofficial



President of the Senate

Speaker of the House of Representatives

Governor

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